DETAILED ACTION

Response to Amendment

1.   The amendment filed on October 17th, 2007 under 37 CFR 1.131 has been considered but is ineffective to overcome the cited references.

2.   Applicants amended claims 6, 14, and 18.

Claim Rejections - 35 USC § 103

3.   The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

> (a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.

4.   Claims 1–24 are rejected under 35 U.S.C. 103(a) as being unpatentable over Anderson et al. [US 7,010,507], in view of Francisco et al. [US 5,799,283], and further in view of Jensen et al. [US 6,438,528].

   As per claims 1, 7, 9, and 17, Anderson discloses a computer-implemented method for determining and reporting value added tax information comprising: determining value added tax information based on the transaction information [see claim 6 (e.g. ***determining an anticipated refund amount based on said electronic taxpayer tax return data***)]; transmitting the value added tax information to the plurality of computerized invoice systems [see column 2, lines 24 – 40 (e.g. ***transmitting the electronic tax data files to a relevant taxing***

authority), and see claim 6 (e.g. ***transmitting from said electronic data***

processing system to a credit card issuer computer system said anticipated

refund amount)].

Anderson does not explicitly disclose receiving transaction information from a

plurality of computerized invoice systems, receiving a value added tax amount for

the business transaction determined by the plurality of computerized invoice

systems based on the value added tax information. However, Francisco discloses

receiving transaction information from a plurality of computerized invoice systems

[see abstract and summary of the invention], and receiving a value added tax

amount for the business transaction determined by the plurality of computerized

invoice systems based on the value added tax information [receiving and storing

the sales tax data, and as illustrated in figure 5 (e.g. consumer's invoice in step

101)].

Therefore, it would have been obvious to one of ordinary art at the time of

the invention was made to modify Anderson's to include Francisco's computerized

invoice systems. The motivation to combine will provide a point of sale tax

reporting system, and a method of automatically reporting sales tax paid by

consumers to a retailer [see summary of the invention].

The combination of Anderson and Francisco does not explicitly disclose

generating an at least one report based on the value added tax amount and the

value added tax information, and the transaction information includes at least

shipping information. However, Jensen discloses generating an at least one report

based on the value added tax amount and the value added tax information [see

column 7, lines 12 – 16 (e.g. **reports** for transmission)], and the transaction information includes at least shipping information [see customer database section of the invention (e.g. customer invoice to address, customer ship to address, phone number, fax number, e-mail address, and etc.)].

Therefore, it would have been obvious to one of ordinary art at the time of the invention was made to modify the above combination to include Jensen's report method, and shipping information. The motivation to combine will provide a transaction manager that includes: a dispatcher connected to an input queue, one or more output queues and one or more processing module queues, input data handling means, responsive to transaction requests received from one or more clients [see disclosure of the invention].

As per claims 2 and 10, Anderson discloses receiving general ledger information [see claim 3 (e.g. a fourth electronic **record comprising an account balance**)].

As per claims 3 and 11, Anderson discloses the general ledger information includes at least tax account information and tax jurisdiction information [see figure 2 (e.g. block 160), and column 4, lines 33 – 39 (e.g. **accurate tax information**)].

As per claims 4 and 12, Anderson discloses reconciling the value added tax information, the value added tax amounts, and general ledger information [see claim 3 (e.g. an electronic data processing system for preparing and **submitting tax return data**)].

As per claims 5, 6, 8, 13-16, 18 - 24, Anderson discloses determining tax decision rules are developed using a value added tax transaction rule table [see claims 6 and 12].

The combination of Anderson and Francisco does not explicitly disclose the tax decision rules are developed using a VTR table; the transaction information includes at least shipping information; and the value added tax information includes at least tax rate and tax type; verifying the transaction information includes an invoice application name, a ship-from location, a ship to location, a bill from location, a business unit code, a VAT transaction code (VTC), a shipment date and shipment delivery terms; transmitting an error message to any one of the plurality of computerized invoice systems if the transaction information cannot be verified.

However, Jensen discloses the tax decision rules are developed using a VTR table [see column 4, lines 26 – 32 (e.g. the system includes a **table of VAT treatment** practices for all existing scenarios to determine VAT)]; the transaction information includes at least shipping information [via customer database API mode, column 6, line 36, and column 7, line 47]; and the value added tax information includes at least tax rate and tax type [see column 4, lines 50 – 59 (e.g. customer VAT rate applicable)]; verifying the transaction information includes an invoice application name [via DB2 table (e.g. transaction would be verified against the entered certificate id in the DB2 table)], a ship-from location, a ship to location, a bill from location, a business unit code, a VAT transaction code (VTC), a shipment date and shipment delivery terms [see Customer Database API Module section of the invention (e.g. **a customer database code b. account number c.**

customer type d. customer name, title e. customer invoice to address f. customer ship to address g. phone number, fax number, e-mail address h. language code i. VAT registration number/tax exempt j. certification id k. VAT applicable (tax exempt) l. payment method m. credit limit exceeded (Yes/No)* n. credit limit)]; and transmitting an error message to any one of the plurality of computerized invoice systems if the transaction information cannot be verified [see Error Handling section of the invention, via *Error handling*).

Therefore, it would have been obvious to one of ordinary art at the time of the invention was made to modify the combination of Anderson and Francisco to include Jensen's table of VAT treatment, and shipping information. The motivation to combine is the same as claims 1, 9, 17, and 20 above.

Response to Arguments

5.   Applicants' arguments filed on October 17th, 2007 have been fully considered but they are not persuasive.

In response to applicants' argument that there is no suggestion to combine the references, the examiner recognizes that obviousness can only be established by combining or modifying the teachings of the prior art to produce the claimed invention where there is some teaching, suggestion, or motivation to do so found either in the references themselves or in the knowledge generally available to one of ordinary skill in the art. See *In re Fine*, 837 F.2d 1071, 5 USPQ2d 1596 (Fed. Cir. 1988) and *In re Jones*, 958 F.2d 347, 21 USPQ2d 1941 (Fed. Cir. 1992). In this case the references are selected as being reasonably pertinent to the problem

based on the judgment of a person having ordinary skill in the art. It is necessary to consider the reality of the circumstances, in other words, common sense in deciding in which fields a person of ordinary skill would reasonably be expected to look for a solution to the problem facing the inventor. In re Wood, 599 F.2d 1032, 1036, (C.C.P.A. 1979). A reference is either in the field of the applicant's endeavor or is reasonably pertinent to the problem with which the inventor was concerned in order to rely on that reference as basics of rejection. In re Oetiker, 977 F.2d 1443, 1447 (Fed. Cir. 1992).

Applicants argue that Jensen fails to discloses or suggest the presently claimed plurality of computerized invoice system. The Examiner respectfully disagrees. The limitation of "plurality of computerized invoiced system" was rejected using the Francisco reference [see rejection above].

Applicants further argue that the combination of Anderson, Francisco and Jensen does not teach or suggest that the transaction information includes shipping information. The Examiner respectfully disagrees. In Jensen's the output of the customer database request is as follows: customer database code, account number, customer type, customer name, **customer invoice to address, customer ship to address**, and etc. [see customer database section of the invention].

Therefore, Applicant's arguments with respect to claims 1-24 are deemed nonpersuasive.

Conclusion

6.   Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to GARCIA ADE whose telephone number is (571)272-5586. The examiner can normally be reached on M-F 8:30AM - 5PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Florian Zeender can be reached on 571.272.6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Art Unit: 3627

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                                               Examiner
                                               Art Unit 3627

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Primary Examiner, Art Unit 3627